## UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA

MASTER Asset Backed Securities Trust 2006-HE3, by U.S. BANK NATIONAL ASSOCIATION, solely in its Capacity as the Trustee pursuant to a Pooling And Servicing Agreement, dated as of August 1, 2006 Case No. 0:11-cv-02542-PAM-TNL

Plaintiff,

v.

WMC MORTGAGE CORPORATION and EQUIFIRST CORPORATION,

Defendants.

RULE 7.1 DISCLOSURE STATEMENT OF DEFENDANT EQUIFIRST CORPORATION

Pursuant to Federal Rule of Civil Procedure 7.1, EquiFirst Corporation hereby provides the following disclosure:

Defendant EquiFirst Corporation is owned by EFC Holdings Corporation, which in turn is a wholly owned subsidiary of Barclays Capital Real Estate, Inc. Barclays Capital Real Estate, Inc. is an indirect subsidiary of Barclays Group US, which in turn is owned by Barclays PLC. Barclays PLC is publicly traded on the New York Stock Exchange and the London Stock Exchange.

Dated: October 28, 2011

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